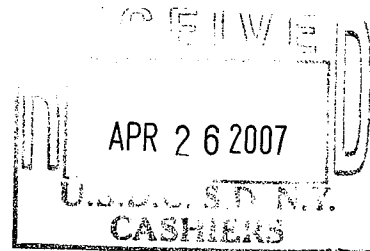


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*Attorneys for Defendant Polk Theatre, Inc.*



UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

JFP TOURING, LLC,

Plaintiff,

-against-

POLK THEATER, INC.,

Defendant.

Civil Action No.:

**DEFENDANT'S STATEMENT PURSUANT  
TO FED. R. CIV. P. 7.1(b)**

Defendant, Polk Theatre, Inc., hereby makes the following corporate disclosures pursuant to Federal Rule of Civil Procedure 7.1(b).

1. The following are parent corporations of Polk Theatre, Inc.: None.
2. The following publicly-held companies own ten percent or more of Polk Theatre, Inc.: None.

Dated: April 26, 2007

Respectfully submitted,

FORD & HARRISON LLP


By: 

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**CERTIFICATE OF SERVICE**

I hereby certify that on this day a true and correct copy of the foregoing Defendant's Statement Pursuant to Fed. R. Civ. P. 7.1(b) has been served by Hand Delivery:

Leslie H. Ben-Zvi, Esquire  
1790 Broadway – 10<sup>th</sup> Floor  
New York, NY 10019  
*Attorneys for JFP Touring, LLC*

  
\_\_\_\_\_  
Elana Gilaad (EG-4212)

Dated: April 26, 2007

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